



Private Ecclesiastical Counsel
United States & International

FCA – IRS – BSB
REGULATORY WHISTLEBLOWER REPORT
SOVEREIGNRESERVERESCUE
DAVID AYERST

7th February 2026

The Operational Nexus of David Ayerst, Simon Goldberg, and Associated Criminal Infrastructure in Transnational Financial Fraud

The following regulatory forensic report provides a comprehensive evaluation of the multi-jurisdictional criminal operations involving David Ayerst, Simon Goldberg, and Simone Marshall. This investigation analyses a sophisticated syndicate that utilizes the veneer of "private trusts," "ecclesiastical counsel," and "private members' associations" to facilitate systemic tax fraud, unauthorized claims management, and the malicious exploitation of private consumer data. Centrally, this report examines the role of David Ayerst as a primary "feeder funnel" to the established Goldberg-Marshall enterprise and his direct involvement in aiding and abetting the fiduciary breaches of Amy Jo Sanger. Through the extraction of private data belonging to approximately 3,000 individuals, Ayerst has orchestrated a "recovery room" fraud scheme that refers victims to unauthorized debt counselling services and regulated financial entities in direct breach of the Financial Services and Markets Act 2000 (FSMA) and the Data Protection Act 2018 (DPA).

Executive Summary of the Syndicate Operations

The syndicate's methodology is predicated on a "Scorched Earth" strategy intended to dismantle legitimate financial processes and replace them with unregulated, "defective" administrative tactics.¹ Forensic audits indicate that David Ayerst, operating through the "SovereignReserveRepairProgram" (SRRP), functions as a distribution channel for methodologies originally developed by Simon Goldberg.¹ This operational nexus is characterized by a synchronized "Echo Chamber" of disinformation, primarily disseminated

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through the websites *matrixfreedomexposed.info* and *matrixfreedomreview.com*, which were designed to destroy the reputation of competitors while funnelling victims into high-risk federal tax fraud schemes.¹

The syndicate's activities have reached a critical inflection point, triggering enforcement actions from the Financial Conduct Authority (FCA), the Internal Revenue Service (IRS), the Bar Standards Board (BSB), and various national cybercrime units.¹ The classification of the syndicate's revenue as "criminal property" under Section 340 of the Proceeds of Crime Act 2002 (POCA) necessitates an immediate institutional response to mitigate the risk of money laundering within the banking and legal sectors.¹

Structural Overview of Entity Metrics

The following table summarizes the operational metrics and legal standing of the various components within the Ayerst-Goldberg syndicate, illustrating the divergence between their self-proclaimed status and statutory reality.

Operational Metric	Reported Data / Legal Status	Statutory Framework
Primary Revenue Source	Unauthorized Claims Management	FSMA 2000, Section 19 ¹
Secondary Revenue Source	1099-OID Fraud Instruction	US Federal Law (RICO/Wire Fraud) ¹
Infrastructure Status	Severely Compromised / Seized	Cyber-Attack Abuse Reporting ¹
Data Acquisition	Unlawful Extraction (Exfiltration)	Data Protection Act 2018, s.170 ¹
Regulatory Perimeter	Perimeter Breach (Unlicensed)	FSMA 2000, Article 89G ¹

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Asset Classification	Criminal Property	POCA 2002, Section 340 ¹
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Structural Anatomy of the Goldberg-Marshall Syndicate

The "EmpowerThePeople" (EtP) syndicate, led by Simon Goldberg and Simone Marshall, operates as a structured criminal enterprise utilizing the terminology of "private trusts" and "ecclesiastical counsel" to create a veneer of legitimacy.¹ This nomenclature is strategically designed to exploit perceived loopholes in the regulatory frameworks of the United Kingdom and the United States.¹ However, internal documents, including Special General Meeting (SGM) presentations and sworn witness statements, confirm that the enterprise is a profit-driven commercial business generating significant revenue through the provision of regulated services without the necessary authorizations from the FCA.¹

The syndicate's financial model is predicated on the solicitation of "member fees" and "donations" in exchange for access to specialized legal and tax methodologies.¹ An audit of the syndicate's "Income to Date" tables revealed that it generated approximately £179,105 within a five-month period in 2022 from these orders.¹ Despite being held out as a "Private Trust" intended to evade taxation and oversight, the commercial reality is one of profit-driven exploitation.¹

Financial Performance and Turnover Analysis

The following table provides a forensic breakdown of the syndicate's revenue streams as reported during their internal meetings.



Month (2022)	Donations (£)	No. Orders	Member Fees (£)	No. Transactions	Total Gross (£)
March	1,685	34	5,030	28	6,715
April	38,301	177	7,355	69	45,656
May	56,919	239	8,497	104	65,416
June	31,542	261	10,045	125	41,587
July	13,745	160	5,986	98	19,731
Total	142,192	871	36,913	424	179,105

The Annual General Meeting on April 24, 2024, showed a continuation of this commercial trend, with the profit and loss statement for the year ending 31 March 2024 reporting total turnover of £256,328.89.¹ These funds, being the proceeds of unlicensed claims management and wire fraud, are legally classified as "criminal property".¹

David Ayerst: The Internal Saboteur and Data Exfiltration

David Ayerst, occupied the position of Head of Onboarding for the MATRIXFREEDOM Private Members Association (PMA).¹ In this capacity, Ayerst had access to a closed, confidential membership platform containing the personally identifiable information (PII) of approximately 3,000 individuals.¹ Between July 2025 and October 2025, Ayerst is alleged to have extracted this data unlawfully, including full names, email addresses, telephone numbers, and residential addresses.¹

This behaviour constitutes a criminal offense under Section 170 of the Data Protection Act 2018 (unauthorized obtaining of personal data) and the Fraud Act 2006 (abuse of position).¹ Ayerst utilized this stolen data to conduct deceptive marketing campaigns, contacting victims via email, WhatsApp, and Telegram to lure them away from lawful agreements into alternative schemes.¹

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Comparative Roles in the "Rogue Trinity" Sabotage

The investigation identifies Ayerst as a key member of a "Rogue Trinity" alongside Amy Jo Sanger and Lisa Griffin.¹ This group orchestrated a "Triangulation of Sabotage" intended to bring down the MATRIXFREEDOM organization from the inside.¹

Individual	Role	Primary Act of Sabotage	Legal Implications
Amy Jo Sanger	The Administrator	Unauthorized account freezes and \$900k theft; attempted dissolution of OSN LLC ¹	Trust Fraud, Fiduciary Breach, Identity Theft ¹
Lisa Griffin	The Protégée	Theft of tax filing software data and ERO credentials; filing of fraudulent identity theft affidavits ¹	Wire Fraud, Aggravated Identity Theft ¹
David Ayerst	The Propagandist	Exfiltration of member data; launch of <i>matrixfreedomexposed.info</i> ; unauthorized debt referrals ¹	DPA s.170, FSMA s.19/23 Breach, Fraud by Abuse of Position ¹

Ayerst functioned as the "Propagandist," using narratives planted by external media agents to convince members that their financial recoupments would never happen, while simultaneously coordinating his messaging with Sanger and Griffin to ensure maximum disruption.¹

The Operational Nexus: Ayerst as a Feeder Funnel

Forensic analysis validates the suspicion that Simon Goldberg ("The Spaniard") and David Ayerst utilize substantively identical methodologies and operate in a coordinated manner.¹ Evidence indicates that Ayerst serves as a funnel for "defective processes" that originated from Goldberg.¹ This collaboration extends beyond shared legal theories to include the synchronized use of websites to create a "Perfect Echo Chamber" designed to destroy the reputation of competitors.¹

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The "Echo Chamber" Website Strategy

The syndicate utilized a "pincer movement" strategy involving two primary websites to attack the operational reality and moral standing of their targets.¹

- **matrixfreedomreview.com:** Operated by Simon Goldberg (Empower The People). This site functions as "controlled opposition," posing as an advocate to validate mainstream narratives that competitive recoupment plans are scams, thereby demoralizing the movement from the outside.¹
- **matrixfreedomexposed.info:** Launched by David Ayerst. This site served as the "Digital Void," utilizing confidential member data to convince members that their claims were impossible, attacking the organization from the inside while concealing the fact that Sanger had sabotaged the recoupments to disguise her own theft.¹

This coordinated attack ensured that members searching for information were trapped in a loop of disinformation where Goldberg attacked the theory and Ayerst attacked the reality.¹

Comparative Process Analysis: Goldberg vs. Ayerst

Ayerst's "SovereignReserveRepairProgram" (SRRP) is essentially a re-branded distribution channel for Goldberg's "Administrative Attrition" methodology.¹

Feature	Simon Goldberg (YouAndYourCash)	David Ayerst (SRRP / ROS)
Process Origin	Architect of "Administrative Attrition"	Resells processes originating from Goldberg ¹
Debt Strategy	Demands "Wet Ink" originals & Deed of Assignment	Demands "Deed of Assignment" to prove "Fake Debt" ¹
Access Strategy	"Three Letter Process" & Estoppel	"Notice of Removal of Implied Right of Access" ¹
Data Strategy	"Paperwork Blizzard" via DSARs	Weaponized DSARs for "Credit Repair" ¹

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Legal Merit	None; relies on "Cost of Compliance" write-offs	None; relies on creditor apathy; ineffective in court ¹
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The "wins" claimed by Ayerst are based on nuisance tactics that fail when tested in court.¹ His methodology relies on the assumption that creditors will abandon small claims to avoid the administrative burden of responding to a "Paperwork Blizzard".¹

Regulatory Perimeter Breaches and Criminal Offenses

David Ayerst and his associated entity, the SovereignReserveRepairProgram (SRRP), have committed extensive breaches of the Financial Services and Markets Act 2000 (FSMA) and the Data Protection Act 2018 (DPA) through unauthorized regulated activities and data misappropriation.¹

Forensic Breakdown of Unlicensed Regulated Activities

A regulatory audit of the SRRP confirms that Ayerst is conducting a variety of regulated financial activities without the necessary authorization from the Financial Conduct Authority (FCA).¹

Service Offered	Regulatory Requirement	Status of David Ayerst / SRRP
Advising on debts (e.g., "Don't pay this collector")	FCA Authorization (Debt Counselling)	UNLICENSED (Illegal) ¹
Negotiating with creditors (Sending letters on client's behalf)	FCA Authorization (Debt Adjusting)	UNLICENSED (Illegal) ¹
Credit Repair (Attempting to remove defaults)	FCA Authorization (Credit Information Services)	UNLICENSED (Illegal) ¹
Referrals (Identifying and sending clients to firms)	FCA Authorization (Lead Generation / Credit Brokerage)	UNLICENSED (Illegal) ¹

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Engagement with these unauthorized processes poses a severe risk to consumers, including increased debt, loss of credit standing, and potential legal enforcement actions for which there is no recourse via the Financial Ombudsman Service.¹

Unauthorized Referrals to Barry Mitchell and Lightside Financial

The investigation has specifically documented Ayerst's referrals of MATRIXFREEDOM members to **Mr. Barry Mitchell** (Reference: BXM00042) of AFH Independent Financial Services Limited (FCA Reference: 216704) and **Lightside Financial** (a trading name of SMC Financial Services Limited).

These activities constitute a "criminal perimeter breach" under the following statutes:

- **FSMA 2000, Section 19 (General Prohibition):** Carrying out regulated activity without authorization.¹
- **FSMA 2000, Section 23:** The criminal offense of conducting unauthorized regulated activity.¹
- **FSMA 2000, Article 89G:** The specific regulation identifying "seeking out, referrals and identification of claims" as a regulated activity.¹

Criminal Grounds Cited in Action Fraud Complaint

The consolidated crime report (Reference: NFRC251107781213) filed with Action Fraud lists the following criminal grounds for the activities of David Ayerst:¹

- **Fraud Act 2006:** Fraud by abuse of position and fraud by false representation.¹
- **Data Protection Act 2018, Section 170:** Unlawful obtaining and disclosure of personal data belonging to approximately 3,000 victims.¹
- **Conspiracy to Defraud:** Working in conjunction with rogue agents to dismantle lawful processes for financial gain.¹
- **Malicious Falsehood:** Spreading disinformation to create dependency and panic among financially vulnerable individuals.¹

Corporate Vehicles and "Phoenixing" Risk

David Ayerst has a history of incorporating and dissolving multiple private limited companies, a pattern often associated with the evasion of regulatory oversight.²



Company Name	Number	Status	Role	Appointment Date
DAVID AYERST LTD	15262529	Active	Director	6 Nov 2023 ²
MY FINANCIAL FREEDOM BUSINESS PLAN LTD	14931036	Dissolved	Director	12 Jun 2023 ²
SP&C MANAGEMENT CONSULTANTS LTD	14465045	Dissolved	Director	7 Nov 2022 ²
JOLLY LOCK LIMITED	10000809	Dissolved	Director	11 Feb 2016 ²
PROBROKER MARKETING LTD	09756766	Dissolved	Director	1 Sep 2015 ²

The presence of "DAVID AYERST LTD" as an active but dormant entity while Ayerst engages in unlicensed financial referrals presents an ongoing risk to the public and requires immediate FCA intervention.³

Transnational Tax Fraud: The 1099-OID Methodology

A primary driver of the syndicate's revenue is the facilitation of US Federal Tax Fraud via the "1099-OID" methodology.¹ This scheme involves instructing individuals to file fraudulent Internal Revenue Service (IRS) forms that list personal debt as withheld income to generate illicit refunds.¹ This practice is a hallmark of "Sovereign Citizen" pseudolaw, which falsely posits that citizens can access secret government-controlled bank accounts to discharge personal debts by filing IRS Form 1099-OID.¹

Forensic Analysis of the OID Reclaim Process

The syndicate's internal Standard Operating Procedure (SOP) for OID reclaims, version V1 dated 29 November 2022, details a high-touch, facilitated workflow designed to give a fraudulent process the appearance of legal legitimacy.¹

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SOP Phase	Timing	Key Actions and Requirements	Forensic Significance
Phase 1: Pre-Qualification	Weeks 1-2	Member signs NDA with Goldberg; pays donation; relinquishes valid passport for ITIN application ¹	Intentional seizure of PII to facilitate identity theft ¹
Phase 2: Data Collection	Weeks 4-6	Member uploads bank and credit card statements (IBAN required); tallying of claim amount ¹	Harvesting of financial data for future "recovery scams" ¹
Phase 3: Final Phase	Weeks 2	Final claim amount in USD approved; member couriers' original passport to "Ambia Ahmed" in Essex ¹	Physical control of identification documents creates total dependency ¹
Phase 4: Submission	Variable	Advocate sends digital claim to Goldberg; member signs tax forms with blue pen matching passport ¹	Use of "shadow preparers" without PTIN or EFIN credentials ¹
Phase 5: Collection	Weeks 26-34	Member receives ITIN/Passport; pays percentage of USD cheque to EtP as per agreement ¹	Wire fraud and money laundering of federal tax refunds ¹

The use of the pseudonym "Paul Muad'Dib" to describe the primary financial expert destroys any professional probity and suggests a reckless disregard for the financial safety of the members.¹ Furthermore, Goldberg's admission that EtP does not possess copies of the expert's "IP or methodologies" confirms that the syndicate is selling a "dangerous fiction".¹

RICO and Wire Fraud Classifications

This specific methodology was criminalized as Federal Wire Fraud in the landmark case *United States v. Anderson*.¹ Operating as a "shadow preparer" service to facilitate false claims constitutes a RICO (Racketeer Influenced and Corrupt Organizations) conspiracy.¹ The financial exposure of the syndicate can be quantified through the lens of statutory penalties. If the

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syndicate's managed claims reach millions of dollars, the restitution R_{total} and potential awards for whistleblowers are significant.¹

The formula for calculating restitution in such cases is:

$$R_{total} = \sum_{i=1}^n (V_{c,i} + P_f + I_r)$$

Where n is the number of fraudulent claims, $V_{c,i}$ is the value of each claim, P_f represents federal fines, and I_r represents interest.¹ Given the reported revenue of over £179,000 in five months, the underlying scale of the fraud is likely immense.¹

The Fiduciary Conflict: GoldSilver LLC v. Amy Jo Sanger

The litigation pending in the United States District Court for the Southern District of New York (*GoldSilver LLC v. Amy Jo Sanger & Iain Clifford*, Case No. 1:25-cv-08704-NRB) provides critical insight into the internal sabotage orchestrated by the "Rogue Trinity".¹ This interpleader action seeks to resolve competing claims of authority over substantial assets valued at approximately \$1,000,000.¹

The core of the dispute rests upon whether Amy Jo Sanger, acting as a trustee, possessed the lawful authority to control these assets or whether her actions constituted a "systemic pattern of trust fraud, identity theft, and bad-faith asset dissipation".¹ Clifford alleges that Sanger used a "secret" January 2025 indenture to secure "apparent authority" with GoldSilver while concealing the Grantor's true intent established in a February 2025 deed.¹



Chronology of Substantive Fiduciary Events

Date	Event Category	Description and Significance
Aug 30, 2023	Entity Formation	OSN LLC Private Trust established with Clifford as Settlor and Sanger as Trustee ¹
Dec 31, 2024	Execution	Sanger appointed as fiduciary trustee with "no discretionary powers" ¹
Jan 21, 2025	Alleged Fraud	Sanger unilaterally creates a "MTRXF Ministry Trust" instrument naming herself as Grantor ¹
Feb 17, 2025	Formal Agreement	Clifford and Sanger execute the "authorized" MTRXF Trust Deed naming Clifford as Settlor ¹
Jun 2025	Financial Heist	Sanger initiates \$900k wire transfer to GoldSilver bullion account; freezes funds ¹
Sep 9, 2025	Resignation	Sanger expressly agrees to step down as fiduciary/trustee during recorded meeting ¹
Sep 12, 2025	Asset Freeze	Sanger blocks access to bank accounts for OSN LLC and MTRXF, freezing operations ¹
Jan 3, 2026	Asset Dissipation	Sanger files for the unauthorized dissolution of OSN LLC via LegalZoom ¹
Jan 14, 2026	Criminal Referral	Formal identity theft reports filed with IRS-CI regarding Sanger's misuse of credentials ¹

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Witness testimony from Kieron Deether and William R. Kimball confirms that Sanger was a non-discretionary fiduciary who overstepped her bounds.¹ Kimball has formally repudiated all filings associated with Sanger, characterizing her as a "very dishonest person".¹

Professional Misconduct and Legal Ethics: The Role of Counsel

A central figure in the syndicate's legal strategy is Gary Summers of 9 Bedford Row, who has been engaged to bring private criminal prosecutions against individuals who expose the syndicate's activities.¹ This engagement is financed through unauthorized crowdfunding, raising significant questions regarding professional ethics and money laundering.¹

POCA Liability for Legal Professionals

The Solicitors Regulation Authority (SRA) and the Bar Standards Board (BSB) maintain strict guidelines regarding the acceptance of funds that are suspected to be the proceeds of crime.¹ Because the funds used to pay Gary Summers are generated via unlicensed claims management and wire fraud, any party accepting these funds is entering into a money laundering arrangement under Section 328 of POCA.¹

POCA Section	Conduct Prohibited	Relevance to Counsel
Section 327	Concealing/Transferring	Handling fees derived from FSMA breaches ¹
Section 328	Facilitating Arrangements	Assisting a client in using courts to shield criminal assets ¹
Section 329	Acquisition/Use/Possession	Possession of fees paid by an entity with seized infrastructure ¹

The forensic "Gary Summers Notice" formally notifies the barrister that his fees are classified as "Criminal Property".¹ Under BSB Rule rC30, a barrister is forbidden from accepting instructions from an unauthorized CMC.¹ The case of Ross Ian McKay, a solicitor who was struck off the Roll and sentenced to seven years' imprisonment for breaches of POCA sections 327 and 328, underscores the risk facing counsel associated with the Goldberg syndicate.¹

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Malicious Exploitation of Digital Infrastructure

The digital footprint of the Goldberg-Ayerst syndicate is its primary means of recruitment and coordination.¹ By utilizing internet site hosts and video platforms, the syndicate disseminates its "1099-OID" methodology and orchestrates malicious cyber-attacks against whistleblowers.¹

Infrastructure Seizures and Abuse Reporting

The forensic audit confirms that several infrastructure providers have already taken decisive action against the syndicate.¹ Warez-Host, a hosting provider, seized the syndicate's servers after classifying their activity as involving money laundering and Ponzi scheme operations.¹

Ayerst's domain, *thesovereignreserverepairprogram.info*, has been flagged for suspension due to its role in facilitating 1099-OID fraud and Aggravated Identity Theft.¹ The Ecclesia Law Compliance Team has filed demands with Bluehost and Network Solutions to place the domain on "CLIENT HOLD" to stop the exfiltration of victim data.¹

Weaponization of Phishing and "False Flag" Attacks

In an effort to suppress forensic exposure, the syndicate has resorted to criminal interference with communications.¹ Evidence suggests that the syndicate weaponizes the "Phishing" and "Abuse" reporting mechanisms of registrars to take down research sites.¹ On February 6, 2026, the site *ecclesialawresearch.com* was taken down following a fraudulent report filed by the syndicate.¹ This tactic is a "False Flag" attack designed to trigger automated security protocols.¹

The forensic significance of these attacks is profound: they constitute "Perverting the Course of Justice" and "Witness Intimidation," as the syndicate is actively attempting to destroy the infrastructure used to publish evidence of their criminality.¹

Membership Performance and "Bad Debtors"

The syndicate's internal performance metrics further emphasize its commercial intent. The AGM on April 24, 2024, detailed membership growth and compositions, showing that the majority of revenue is derived from the "Basic Plan".¹

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Membership Plan	% Composition (31 March 2024)
Basic Plan	58%
No Plan	19%
Standard Plan	16%
Premium Plan	4%
Premium Plus Plan	3%

The syndicate also maintains a list of "Bad Debtors"—individuals who have allegedly failed to pay for the "benefits" accessed.¹ The pursuit of these debts through the County Court Money Claims Centre (CCMCC) further emphasizes the syndicate's commercial nature.¹

Debtor Recovery Activity

Debtor Name	Amount Owed (£)	Status
Simon Church	1,440	Claim at CCMCC ¹
Steven Afshar	1,300	LBC in draft / CCMCC claim pending ¹
Elizabeth Crichton	1,845	LBC in draft ¹
Oliver Percival	105	Settled via Part 36 Offer ¹

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Final Summary and Conclusion

The institutional reaction to the Goldberg-Ayerst-Marshall syndicate is a comprehensive effort to restore the integrity of the financial and legal systems. David Ayerst's role as a "feeder funnel" and "propagandist" has been exposed through his unlawful exfiltration of private data and his promotion of "defective" administrative processes derived from Simon Goldberg.¹

Ayerst's aiding and abetting of Amy Jo Sanger's fiduciary breaches, specifically in the sabotage of the MATRIXFREEDOM recoupment protocols, marks him as a primary antagonist in a transnational fraud scheme.¹ His unauthorized referrals to Barry Mitchell and Lightside Financial constitute a direct breach of FSMA 2000 and present a significant risk to financially vulnerable individuals.¹

The upcoming CPS hearing on March 23, 2026, will serve as a precedent-setting event regarding the standing of private prosecutors who are themselves under investigation for fraud.¹ The forensic groundwork has been laid, the confessions have been documented, and the institutions have begun the process of total and final displacement of the Goldberg-Ayerst-Marshall syndicate.

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